

Trinity Church Sunderland

Report and Accounts

Year ended 31 August 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TRINITY CHURCH SUNDERLAND
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

ADDRESS FOR CORRESPONDENCE	Trinity Church Sunderland Stockton Road Sunderland SR2 7AQ
GOVERNING DOCUMENT	Memorandum and Articles of Association for a charitable company until 11 April 2023 Constitution for a CIO Association from 11 April 2023
CHARITY REGISTRATION NUMBER	1154068
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Duncan Hellier Woods (Senior Minister) The Reverend Peter John Gaskell (resigned 22 April 2024) Benjamin Jeremy Richard Goldenberg Richard George Morley The Reverend Dr Ian Mark Somasundram (appointed 21 April 2024) Thomas John Ream Welch
NAMES OF ADVISERS	Treasurer: Donald Kernohan Solicitors: Monro Fisher Wasbrough LLP Edward Connor Solicitors
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Trinity Church Sunderland
Stockton Road, SUNDERLAND SR2 7AQ

Annual Report Of The Trustees
For the Year Ended 31 August 2023

Trinity Church Sunderland operates as an independent evangelical church affiliated to the Fellowship of Independent Evangelical Churches within the North-East Gospel Partnership. Duncan Woods was appointed as minister commencing ministry at the inauguration of Trinity Church Sunderland in September 2013.

The Charity is constituted to advance the Christian Faith including:

- The advancement of Christ's Kingdom by the continued faithful teaching of the Scriptures at Trinity Church Sunderland and by the recruitment, education training and sending of gospel ministers and others around the United Kingdom and abroad to establish and renew Christian churches and ministries related thereto.
- The relief of need, hardship, physical or mental distress among any persons without limitation.
- Support of Christians who are persecuted by reason of their faith provided always that such support shall be non-political in nature.
- The support of Christians who are engaged full-time in the missionary work of proclaiming the Gospel and in bringing others to believe in Jesus Christ and to live in accordance with his teaching.

CHURCH STRUCTURE

Trustees

The five Trustees include the Senior Minister, two members of the Church and two who are not members of the Church. The Trustees have control of the property and funds of the Church. New trustees are appointed by the existing trustees after being approved by the Leadership Team and by the Church's AGM.

Leadership Team

The Leadership Team are members of the Church and discuss with the Senior Minister all major decisions of policy and hold the Senior Minister to account for his ministry.

Church Council

The role of the Church Council is to provide wise advice to the Leadership Team and the Trustees whether as provided in the Church Constitution or when requested by either body.

The Church Council consists of between six and twelve members of the Church approved by the general membership of the Church at the Annual General Meeting following proposal by the Leadership Team with a view to appointing only those who are godly examples in their lifestyles and who have proved themselves to be in full agreement with the aims and vision of the Church, the Basis of Faith and Doctrinal Distinctives as outlined in the church handbook.

Members

Membership of the Church is open to any individual interested in promoting the Objects who

- signs a declaration of personal trust in Jesus Christ as Lord and Saviour in such form as the Leadership Team shall determine
- signs a declaration of willingness to support and further the ministry of Trinity Church Sunderland through
- praying (including whenever possible attending the main Church prayer meeting)
- giving financially to the ministry of Trinity Church Sunderland
- serving practically in whatever way appropriate and working in partnership with the wider church in the task of serving the church family and reaching out to the lost
- signs the Register of Members so consenting in writing to becoming a member

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, and in planning our activities.

The church meets to worship God, read the bible, pray, hear the scriptures taught and encourage each other. Sunday meetings currently take place at 10:30am. During this time there is also opportunity for younger children to participate in various groups.

Various activities occur during the week, including growth groups for mutual encouragement and prayer, a monthly prayer meeting, a toddler group as well as various opportunities for people to find out more about the Christian Faith.

The church supports missionary work by contributing to the financial needs of R&L B (Crosslinks) in Belgium, E&S A (Wycliffe Bible Translators) as well as another married couple in North Africa.

This last year has seen significant change in the church family with regard to number and ethnic diversity particularly at Sunday gatherings.

This report reflects our continuing desire to be a gospel church, in community, prayerfully seeking to reach our locality. Our aims remain to faithfully proclaim God's word prayerfully aiming to **engage** people with the gospel and **evangelise** while seeking to **equip** and **establish** believers. All so that everyone takes the next step with Jesus.

ENGAGE

The heartbeat of engagement is in organic relationships with friends, family, colleagues, neighbours. However, there are a number of church organised activities which aim to commend the gospel of Christ and meet the needs of local people. The church has continued to use the building to support the work of *FODI* (friends of the drop in – women's refugee support) as well as *Sunderland music for all*. During the winter months the church operated a *warm space* café to meet needs during the cost of living crisis. This has led to partnership with *Durham Christian Partnership Foodbank* with the idea to open a community hub café for one afternoon a week at the beginning of 2024.

EVANGELISE

Engaging the community gives opportunity to evangelise and while this often happens on a personal level there have been several church events throughout the year including Christianity and Hope Explored courses. One individual who came to church through the warm space completed Christianity Explored. Christmas and Easter remain prime opportunities for evangelism including through Carol Services, Trinity Tots and an Easter Family Fun day. Church members were given the opportunity to give away free evangelistic books to someone over both the Easter and Christmas period.

EQUIP

Sunday meetings, Growth Groups and Prayer meetings remain the hub of equipping the congregation for works of ministry. This year saw the launch of *Sundaypm* giving an opportunity for church regulars to dig deeper into various aspects of discipleship including streams in bible overview, doctrine and pastoral care. *Sundaypm* also has a youth group for children in year 6 and up. *Sundaypm* is significant in terms of the number of members and regulars who work Sunday mornings. There are periodic and regular training slots for specific ministry such as those leading services.

Some regional developments have supported equipping throughout the year including both a NEGP women's conference and a men's day at Jesmond Parish Church.

ESTABLISH

10 adults have been through a church membership course in the last year. Children's work on Sundays has developed with Trinity kids upstairs (4-10) and TK minis (3s and under) downstairs with creche. Increased numbers means that these groups will soon need to change. A new day time woman's pastoral group continues. A Men's Fellowship Group has been established. *Sundaypm* plays a crucial role in both equipping and establishing the saints.

Further details:

- The membership of the church voted unanimously on Feb 5th 2023 to convert from a Company Limited by Guarantee without share of capital to become a Charitable Incorporated Organisation (CIO).
- The number of *registered members* of Trinity Church Sunderland has decreased from 51 to 42 adults over the period primarily due to becoming a CIO and the lapsed membership of 8 adults. The church has welcomed into membership four people. There are around 60 adults under the pastoral care of 3 growth groups. A regular Sunday gathering is around 60 -80 adults. There are over 30 children and young adults who regularly attend on Sundays. Church attendance on Sundays has continued to be increasingly multi-cultural.
- Rev Peter Gaskell remains as Chair of Trustees.
- The safeguarding policy is reviewed annually by Trustees in cooperation with SK as Safeguarding Officer. Rev Peter Gaskell has responsibility as a trustee overseeing safeguarding.
- Duncan Woods remains seconded as a Crosslands Seminary Tutor for the north-east region overseeing up to 7 students from different churches. Trinity Church is remunerated for the seminar days and tutorial duties for which Duncan Woods is responsible.
- Duncan Woods is a member of the steering committee for the North East Gospel Partnership meeting approximately once a quarter. HC (pastor, Christchurch Newcastle), DM (pastor, Grace Church Gateshead) and MO (pastor, Hardwick Baptist church) together make up the committee.

Conclusion

Sept 2022- August 2023 has seen significant change at Trinity both legally and in people. The Lord has grown Trinity in number and in diversity. That growth presents both challenge and wonderful opportunity.

FINANCIAL REVIEW

Trinity Church Sunderland is financed through charitable giving raised through the membership as well as external supporters of the ministry. The trustees are very grateful to everyone who has supported the church so generously.

In the previous year, because the charity was structured as a charitable company, it had to prepare its accounts on an accruals basis using the Charities SORP. However during the year the charity became a charitable incorporated organisation and this year it has been able to take advantage of the option to prepare and simpler receipts and payments accounts. The results reported previously have been restated so that they are presented on a receipts and payments basis; further information about the restatement is given in note 6 'Reconciliation with previously reported funds' in the accounts.

The charity's income for the year to 31 August 2023 was £82,993 (2022: £80,898) and its expenditure for the year was £74,813 (2022: £134,135). The charity has therefore reported a surplus of £8,180 (2022: a deficit of £53,237).

The previous year's expenditure included major repairs to the church roof, which cost £60,578 (2023: £nil). If this is excluded, the accounts show that the charity's underlying expenditure has increased by £1,256 to £74,813.

The charity's bank and cash balances increased by this year's surplus of £8,180 to £41,034, nearly all of which is unrestricted.

RESERVES POLICY

The trustees have determined that the church should aim to hold unrestricted cash of £20,000 (which equates to about 3 months' of unrestricted expenditure) so that the church could continue to operate should income and / or expenditure vary unexpectedly. At the year-end the charity held unrestricted cash of £40,452 (2022: £30,677) and the charity is complying with its reserves policy.

RISK STATEMENT

The church is exposed to various risks - be they operational, financial or reputational. The trustees review the church's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

RESPONSIBILITIES OF TRUSTEES

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

APPROVAL

This report was approved by the trustees and signed on their behalf by:

Duncan Woods
Duncan Woods (Jun 20, 2024 14:24 GMT+1)

.....
Duncan Woods - Trustee

Jun 20, 2024

.....
Date

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
TRINITY CHURCH SUNDERLAND

I report to the trustees on my examination of the accounts of Trinity Church Sunderland ('the charity') for the year ended 31 August 2023 on pages 7 to 10 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani
Ajay Rajani (Jun 20, 2024 15:50 GMT+1)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jun 20, 2024

TRINITY CHURCH SUNDERLAND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<i>Income receipts</i>					
Donations		56,720	-	56,720	60,256
Gift aid receipts		12,709	-	12,709	11,193
Grants		8,400	-	8,400	5,000
Letting facilities for community use		2,608	-	2,608	2,090
Conferences, courses, events and resource sales		606	-	606	509
Provision of services to Crosslands		1,950	-	1,950	1,850
<i>Total receipts</i>		82,993	-	82,993	80,898
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	66,096	1,595	67,691	121,907
Grants paid in relation to charitable activities undertaken by others	3	7,122	-	7,122	5,504
		73,218	1,595	74,813	127,411
Purchase of fixed assets		-	-	-	6,724
<i>Total payments</i>		73,218	1,595	74,813	134,135
Net of receipts / (payments) before transfers		9,775	(1,595)	8,180	(53,237)
Transfers between funds	5	-	-	-	-
Net movement in funds		9,775	(1,595)	8,180	(53,237)
Cash funds as at last year end		30,677	2,177	32,854	86,091
Cash funds at this year end	A	40,452	582	41,034	32,854

The notes on pages 9 and 10 form part of these accounts.

TRINITY CHURCH SUNDERLAND
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
A Cash funds				
Cash at bank with immediate access	40,332	582	40,914	32,734
Petty cash	120	-	120	120
	<u>40,452</u>	<u>582</u>	<u>41,034</u>	<u>32,854</u>
B Other monetary assets				
Gift aid due to charity	12,300	-	12,300	12,709
Other debtors	-	-	-	270
	<u>12,300</u>	<u>-</u>	<u>12,300</u>	<u>12,979</u>
C Liabilities				
Fee for Independent Examination	1,500		1,500	1,608
Other creditors	680		680	1,466
	<u>2,180</u>	<u>-</u>	<u>2,180</u>	<u>3,074</u>

D Assets retained for charity's own use

	Fund to which asset belongs
Church building	Restricted
Fittings and equipment	Unrestricted

The church building is a long leasehold property and it was transferred from Sunderland Free Church to Trinity Church Sunderland in July 2013. The lease for the property expires in December 2078.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Duncan Woods
Duncan Woods (Jun 20, 2024 14:24 GMT+1)

Duncan Woods - trustee

Date: Jun 20, 2024

The notes on pages 9 and 10 form part of these accounts.

TRINITY CHURCH SUNDERLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year the charity was a charitable company and was obliged to prepare accounts on an accruals basis using the Charities SORP. However during the year the charity became a charitable incorporated organisation and, because its income is below £250,000, it has been able to take advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 6 below.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 Payments in relation to charitable activities undertaken directly				
Staff costs, including training	45,672	-	45,672	42,706
Premises costs	9,596	1,595	11,191	8,952
Other costs	9,220	-	9,220	8,141
Independent examiner's fee for preparing and examining the accounts	1,608	-	1,608	1,530
Major building work: roofing repairs	-	-	-	60,578
	<u>66,096</u>	<u>1,595</u>	<u>67,691</u>	<u>121,907</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants to support church planting:				
Fellowship of Independent Evangelical Churches	1,344	-	1,344	1,283
Grants for overseas mission work				
Crosslinks	1,343		1,343	1,307
Frontiers	1,343		1,343	1,292
Wycliffe Bible Translators	1,343		1,343	1,292
Other small grants to organisations	-	-	-	330
Grants for relief of poverty				
Individuals	1,750		1,750	-
	<u>7,122</u>	<u>-</u>	<u>7,122</u>	<u>5,504</u>

4 Transactions with related parties

Duncan Woods served as church leader and was paid £42,642 (2022: £41,500) for serving in that capacity, not for serving as trustee; these payments are permitted by the charity's governing document.

TRINITY CHURCH SUNDERLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

5 Movement on restricted funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Bible Fund	377	-	-	-	377
FODI Fund	205	-	-	-	205
Building Repair Fund	1,595	-	(1,595)	-	-
	<u>2,177</u>	<u>-</u>	<u>(1,595)</u>	<u>-</u>	<u>582</u>

Bible fund: this fund was created from donations received to help purchase Bibles.

FODI fund: this was created from donations received to help support the work of a drop in centre for asylum seekers and refugees, which makes use of the church building.

Building Repair fund: this fund was created from donations received to help repair the roof on the charity's church building and on repairing damaged caused by the leaking roof. With the permission of donors, the money left over after completing this work is being used for other building work.

6 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2022 £	2021 £
Previously reported reserves, at 31 August	217,762	269,548
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(178,943)	(177,581)
Exclusion of previously included debtors	(12,978)	(11,193)
Exclusion of previously included creditors	7,013	5,317
Re-stated reserves, at 31 August	<u>32,854</u>	<u>86,091</u>

Reconciliation of results

	2022 £
Previously reported results	(51,785)
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	(1,361)
Excluded movements in debtors resulting in the recognition of more / (less) income	(1,785)
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	1,694
Re-stated results	<u>(53,237)</u>